UNITED STATES DISTRICT COURT WESTERN DISTRICT OF NORTH CAROLINA CHARLOTTE DIVISION

| SECURITIES & EXCHANGE COMMISSION, Plaintiff, |) | |
|---|---|------------------|
| NC |) | CIVIL ACTION NO. |
| VS. |) | 3:02-CV-128-DCK |
| FREDERICK J. GILLILAND, |) | |
| Defendant, |) | |
| and |) | |
| MM ACMC BANQUE DE COMMERCE, INC., Relief Defendant. |) | |

ORDER GRANTING RECEIVER'S FINAL FEE APPLICATION OF CANADIAN COUNSEL

On the date set forth below, came on for consideration the Receiver's Final Fee Application of Canadian Counsel to Allow and Pay (1) Receiver's Fees and Expenses and (2) Attorneys' Fees and Expenses, filed with the Court February 1, 2008. No opposition has been filed. The Court, being familiar with the pleadings and papers on file herein, having considered the contents of the Application, was of the opinion, and so found, that it should be granted. Accordingly,

IT IS ORDERED that the amounts of attorneys' fees, Receiver's fees and expenses set forth in the Application are hereby approved, and the Receiver is hereby authorized to pay Bennett Jones, LLP the sum of \$4,401.00 for fees and expenses for the time period from October 2007 through December 2007.

IT IS FURTHER ORDERED that the amounts of attorneys' fees, Receiver's fees and expenses set forth in the Application are hereby approved, and the Receiver is hereby authorized to

pay Edwards, Kenny & Bray, LLP the sum of \$7,745.92 in fees and expenses for the time period from January 2007 through December 2007.

SO ORDERED.

Signed: February 27, 2008

David C. Keesler

United States Magistrate Judge